

ABSTRACT OF THE DISCLOSURE

A magnetoresistance-effect element comprising a magnetism-sensing layer 9, a low-resistance metal layer 10 and an oxide layer 11. The magnetism-sensing layer 9 has its electric resistance changed in accordance with an external magnetic field. The low-resistance metal layer 9 is formed in contact with the magnetism-sensing layer 9. The oxide layer 11 is provided on that surface of the metal layer 10 which faces away from the magnetism-sensing layer 9.

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